

## **POLICY 3.3.2    Extra-Diocesan Collections & Solicitations**

### **SUMMARY**

1. Parishes must obtain the prior written permission of the Archbishop for extraordinary collections and solicitations for donations for extra-diocesan recipients.
2. Registered Charitable Organizations in Canada shall accept and issue receipts only for legally permitted donations received directly by the charity.
3. For extraordinary collections, parishes follow the usual procedures in Policy 3.1.1 and Policy 3.3.1.
4. As Registered Charitable Organizations, the Archdiocese and its parishes donate only to other Canadian registered charities that work for the advancement of religion.

### **FORMS**

N/A

### **RELATED POLICIES**

Policy 3.1.1 Parish Financial Procedures  
 Policy 3.1.4 Gifting Policy  
 Policy 3.3.1 Annual and Special Collections

There are many good causes and urgent material needs in the world and in Canada. People want to respond quickly and effectively, which usually means by making a financial donation. Often, churches are called on to spearhead these collections. However, we must be mindful of the canonical and civil laws that apply to soliciting donations for causes, people and organizations not directly in the management and control of the Catholic Church. This policy addresses how the Archdiocese requires parishes and priests to handle these requests for financial assistance.

#### **1. Canon law requirements for collections and solicitations**

In accord with Canon 1265 §1, **the prior written permission** of the Archbishop is required for:

- all unscheduled collections taken up in the churches of the Archdiocese.
- any personal solicitation of funds among the parishioners by a priest or any other person.

#### **2. Canadian law on charitable donations and receipts**

The Archdiocese and its parishes are Registered Charitable Organizations (“charities”) pursuant to the *Income Tax Act* of Canada. We respect and comply with the legislation and regulations that govern charities.

As charities, we rely on donations to support our activities. Canadian law allows us to issue official charitable receipts to donors, which are often used by them for income tax purposes.

Charities are also legally permitted to donate to qualified donees, that is, other organizations that can issue official donation receipts for gifts received from individuals and corporations.

This means that the Archdiocese and its parishes can accept and issue receipts for donations that are directly used by us or that we then donate, in our name, to a qualified donee.

The Archdiocese and its parishes **must not and will not**:

- collect donations in their name for individuals and organizations outside of Canada
- issue official receipts for funds not destined to a Canadian Registered Charitable Organization
- collect donations for another Canadian Registered Charitable Organization unless permission has been received from the Archbishop to do so

### **3. Procedure for approved collections and solicitations**

Unless otherwise instructed by the Finance Administrator of the Archdiocese, parishes are to follow the usual procedure for collecting and counting donations (cf. Policy 3.1.1 and Policy 3.3.1).

For collections approved for all parishes, the Chancery will provide promotional materials. Parishes that create their own promotional materials will seek approval of those materials from the Vicar General before use.

### **4. Donations made by the Archdiocese and its parishes**

Under Canadian tax law, registered charities are permitted to make donations only to qualified donees, defined by the Canada Revenue Agency as an organization that can issue official donation receipts for gifts it receives from individuals and corporations, and can also receive gifts from registered charities.

In accord with Canadian law, the policy of the Archdiocese is that it and its parishes may make gifts only to registered charities in Canada that share their charitable purpose: the advancement of religion.

Accepted by the College of Consultors on 16 February 2011

Amended by the College of Consultors on 02 May 2012

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